Preserve

App. F. IX-4

1925.

File No. 88-25

Previous References
LB 88-25 81-2

(LB

Serial Nos. 3-66

Later References
LB 41-28 88-25, 36
37, 38239

General and Revenue Secretariat.

Serial Nos.

Part B for May 27

SUBJECT

Exemption from payment of Toll at municipal Toll Gates on Carts Carrying road materials by the Contractors of PWD

6 To, The Chief Engineer,
No. L 8400/d 21. 5. 27.

States that the exemption cannot be granted under the existing Regulation and that there is no objection to the exemption being granted in cases where the municipal bounds are agreeable.

HS 25-5-27

General and Revenue Secretariat

LB File No. 88 of 1925

Serial No.

3 Letter no 74 Dy 23.3.26 from the D.C Tinnevelly forwarding copies of resolutions passed by the Tinnevelly, Ettaiyapuram & Tiruchendur Municipal councils re the exemption from payment of tolls at Municipal toll gates on carts conveying road materials by P.W.D contractors & states that G.O no 876-876 LB 28.08.16 Dy 21.5.1912 authorising Dy Comrs to grant exemption certificates should be extended so as to authorise the Dy Comrs to issue such certificates in respect of Municipal toll gates also.

Flag K para 3.

The D.C considers that the exemption can apply only to property which has passed ~~from~~ the possession of the P.W.D from the contractor but cannot apply to materials belonging to contractor which are in transit for delivery to the P.W.D

2 A copy of the Dy Comrs letter may perhaps be sent to the Chief Engr with reference to his letter no. 2470 Dy 27.8.25.

Flag L

Re the extension of the exemption

WD 01264—GPB—40,006 17-12-25

General and Revenue Secretariat

Lb File No. 88 of 1925. 2

Serial No.

to municipal toll gates also, if no action seems to be necessary in this case as the municipal councils have agreed to grant the exemptions. Suitable provision

30.3.26

3. What is considered and accepted as good for provincial and District toll gates should be perhaps considered as good for municipal toll gates also. A valid certificate has to suffice. Municipalities have to be advised and coerced to passing a rule under Section 46 in this behalf. No doubt there is some force in the contention of the Director Local Govt. in as much as the procedure suggested prevents a possible misuse of the certificate. It is not desirable to have different practices for different bodies. Deputation of other Dc's have perhaps to be addressed.

Mr to this application Manager 25/1/26

NOTE—Contn. Sheet

General and Revenue Secretariat

File No. 88 of 1925.

Serial No

4. The Chief Engineer wants that the exemption from payment of tolls in Dist Dist Tunl Toll gates enjoyed in regard to Govt properties certified as such by an officer authorised to issue such a certificate under Gov No. 8796-816 Gdb 78-00-16 of the 18th May 1912 may be extended to materials and stores carried by on Contractors' ~~carts~~ carts thro' the Tunl Toll gates in the Tanjore Dist passes or certificates granted by the Public Works Dist Dist officers, in the Adpt was pointed out the inexpediency of levying tolls on such carts and he was informed that the Tunl Cs may be asked to repair the roads within Muni. Cities themselves or to grant the exemption required

5. The Tunl Cs of Trichinopoly, Chickmagalur & Tiptur ~~which~~ levy tolls. The latter 2 have no objection to the grant of the concession, while the former ~~in~~ wants that the tolls may first be paid & a refund claimed on a certificate granted ~~on the exact~~ quantity of materials brought. The ~~The~~ Chief Engineer may be consulted as to the ~~grants~~ latter view

6. The Adpt also thinks that the order of May 1912 may be modified so as to empower Adpts from granting certificates of the nature described in regard

General and Revenue Secretariat

LB File No. 88 of 1925.

Serial No.

to Rural Tolls also, as the order of 1912 as at present stands applies only to District and Provincial Tolls. The Rural Councils concerned will have to adopt this concession in the rules relating to the tolls framed by them. They may be asked to take steps towards this. But the Rural Councils have not raised the points. It is not known whether any rules need be passed on this question now.

L.R. Lacey

Dy Secy

WD 13/4/25

8 19.4

Please put up the Rules for the levy of tolls on public roads and bridges referred to in G.O. of 24.4.1915.

8 Letter of 13.10.25 addressed to Dr. Turnbull refers to the exemption from tolls of materials intended for repairing roads within the jurisdiction of Municipal Councils. The C.E.'s letter of 2.8.25 does not specifically refer only to materials conveyed for repair or construction by P.W.D. of roads in Municipal limits: please let me know why the scope of the enquiry has been limited to materials intended for Municipal roads.

9 The point raised in the last para of D.C.'s letter of 23.3.26 is an important one and exemption can not be claimed for what is not Govt property. It is necessary to ascertain from P.W.D. if materials are free from tolls as part of the

Dy Secy
Please put up
copies of the Rules
W.D. G.O. 575 dt
& 1915 G.O. for months
Proceedings containing
Committee's
17/4

Flag V
File pattas separately

9072/25/4

NOTE—Contn. Sheet

ral and Revenue Secretariat | LB File No. 88 of 192 5

Serial No.

agreements under which contractors carry out road work.

Mch 21/4/26

22.4.

Flag G. 10 Please see foot note on page 17 of the L.B. Rules for the Rules issued for the levy of tolls on Public Roads and Bridges in Mysore. Also amendment issued with note Dy 24.4.1915 (Flag V.)

11 The enquiry ~~have~~ same been limited only to materials intended for such roads ~~perhaps~~ as per II member minute Dy 17-9-25 in the recorded collection LB 88-25-142 put up and also his ~~observations~~ addition made in this office

Flag C. draft letter Dy 13-10-25 to D.C. Tumkur.

12 Draft to Chief Eng. is also put up with reference to member minute at para 9 above

24.4.26 26/4

Sec.

2nd Member.

29.4.26

30/4

13 Impressed

9308/15

3/5

3.5

NOTE—Contn. Sheet

Serial No

4 Chief Engr. in reply no. 20 L 6808 dy 6-5-26. Enquires if the transport of materials free of tolls is one of the conditions under which contractors carry out road works in P.W.D.

Sur K 22/5

5. From the Chief Engr. no 13645 dy 27-5-26. States that the transport of materials is not one of the conditions referred to above but that the supply of materials by contractors should be free from tolls, which will have to be paid to them in case tolls are levied by the municipal authorities.

4 Dealt with references to members minute at para 9 supra. The facts of the case have been fully noted in paras 4-6 above & points requiring orders are stated in paras 5 & 6.

8.6.26 K 29/6/26

Sd/ Member

WD 10/7/26

10704 13/6

15 I do not think we can restrict the discretion of Municipalities & legislation to do so is likely to be most unwelcome. Such knowledge whether it seems or suggestion. Govt has any

Sd/ 14/6

Sd/ in other Dy cases many herbalists are consulted

NOTE—Contn. Sheet

General and Revenue Secretariat | File No. | of 192

Serial No.

16 The D.P.W. wants that the carts of D.P.W. contractors which have to convey materials to them for road works should be exempted from payment of Municipal Tolls as otherwise the estimates or expenditure for the works will go up. The Deputy Commissioner Tumkur suggests that the Order of 1912 may be modified so as to empower officers named by Deputy Commissioners to grant certificates of exemption to the contractors. The Member has considered that the discretion of the Municipal Councils should not be fettered. A general order may also have the effect of the contractors abusing the exemption In order that the expenditure on the works may not go up by the rates being increased by the contractors on account of their having to pay Municipal tolls the course suggested by the Municipal Council, Tumkur may perhaps be followed. The tolls may be paid by the Contractors in the first instance and if the Deputy Commissioners certify on the voucher or vouchers issued by the toll agency ~~authorities~~ concerned that the articles or materials in respect of which the toll was levied were for the use of the D.P.W. and came into their possession, then the contractors may be allowed to claim a refund in respect of such articles only instead of their being permitted to claim exemption on their carts as a matter of course simply because they happen to be D.P.W. contractors and irrespective of the fact that the articles in any particular occasion or case may or may not form part of those contracts.

17 The Chief Engineer may be unofficially consulted if considered necessary.

Reference - Member's Minute of 14/6/26.

L. A. Reeves

NOTE—Contn. Sheet

WD 01264—GPB—40,000—17-12-25

General and Revenue Secretariat

64757

LB File No. 88 of 1925 8

Serial No.

18 Under Sec 66 cl(4) of the St. Bd Regulation, the Govt have full power to grant exemptions by framing suitable rules.

19 But the municipality may rightly refuse exemption in cases where the material is used solely for roads maintained by Govt.

20 On the whole it may not be desirable to interfere with the discretion of the Local Bds & municipalities in this matter.

1st Nov.

199/7/7

8/7

21 Please send the file to Chief Engr for perusal & further remarks, if any.

8/7/26

8/7

22 Forwarded unofficially to the Chief Engineer of Govt as matter of interest.

By order

8/7/26.

R&B

UO No 5032 / 9.7.26

1264/26 P

1081

Public Works Secretariat. | File No. 88 of 1925. | 9

Serial No.

U.O. 3995/31-8-26.

11492

23 Returned, with compliments-

(2.) The proposal made, viz., that the tolls may be paid by the contractors in the first instance - and claim refund later, on production certificate - issued by the Deputy Commissioner to the effect - that the articles or materials for which toll was levied were meant for the Public Works Department and came into their possession may be approved; and the Government Order that has to be issued to give effect to the above may be made applicable to the Municipalities also instead of to local boards only as at present and as pointed out by - - - - - Mr. Anantaraman in his letter No.Mlc.74/25-26 dated 23rd March 1926-

30.8.26

CHIEF ENGINEER OF MYSORE.

T.R.S.

24 Submitted with reference to municipal minute at para 21

4.9.26

25- L.L. Secy will please prepare a draft order for consdn as above after making due enquiries as to its legality under both Repns.

8/9/26

GENERAL & REVENUE SECRETARIAT
- 4. SEP. 1926
LOCAL SELF GOVT. BRANCH

GEN. & REV. SECTT.
3 1. AUG. 1926
G. D. SECTION.

2764/7/9

Note—Contn. sheet.

WD 395—GBP—5000—31-8-23

Laws 9/9

General and Revenue Secretariat

File No. 88 of 1925. 6475 10

Serial No.

26 So-far-as-the District-Boards are concerned as I have already noted, the necessary rule can be framed under the provisions of Section 66(1) and (4) of the new District Boards Regulation. But as regards Municipal areas either the Regulation has to be amended or the Municipalities should frame suitable rules under Section 46(i) of the Municipal Regulation and the Government have no power to frame or issue the rule proposed

3293/249

1st Minute

27 I presume the Municipalities ~~that~~ Chief Engineer wants redress about. The position will have to be explained to him ~~to~~ to the P.W. Secy; & the amendment of the ~~rule~~ Municipal Regn for this purpose, on the analogy of Gov Carts being exempted will have to be put thro the R-A or next Session.

28 Before doing this, however L.A. Secy may please note afresh whether a ~~Dep~~ P.W. officer co-nor-carts on each cart ~~that~~ it carries Govt material for the purpose of exemption from toll as Govt servants has to pay the toll. In ~~that~~ case no amendment is necessary

Ne 24/9 24/9 25/9

NOTE—Contn. Sheet

Serial No.

29 Reference to paras 27 and 28.

Answer to the First sentence of the Member's minute is in the affirmative.

30 But instead of amending the Municipal Regulation, the object in view can be achieved if the Municipal Councils will under Section 60 (a) (iii) of the Municipal Regulation include the Contractors materials certified by the Department of Public Works authorities among the properties in regard to which exemption from tolls is claimable in the rules framed or to be framed by them under Section 46 Clause (i) of the said Regulation.

31 An order may perhaps issue explaining the situation and requesting them to take needful action in the matter.

32 The issue of a certificate by a Public Works Officer without necessary rules being issued by the Municipal Councils cannot create any authority for exemption.

L.R. Secy)

1/10.

Please bring it.
2/10.

The opinion of the L.R. Secy was transmitted in this case as L.R. Secy. The note for orders.
L.R. Secy)

33 Under Proviso c to Sec 59 no toll shall be leviable on Govt property.

34 The question is whether the materials intended to be used for Govt works are exempt from the usual Toll gates can be considered as Govt property. Under the Common law the materials do not become the property of Govt until the contract for sale is completed.

29/1/1873

Serial No. 35

If the Sale is complete before the Carts carrying the material pass through the Sales, no toll shall become leviable.

The simple plan is that if any overseer or other P.W.D. offr completes the Contract & takes delivery at the quarry, then the materials become the property of Govt & will not be liable to be taxed.

Govt Sect with compliments.

36

S.A. 5-4

The Law Secretary's note is subm for perusal with reference to para 27. The simplest course would seem to be for the Govt officer in immediate charge of the work for which the material is used to take delivery at the site of the materials. The Ch. Eng will if appd be asked no if this will be possible & convenient

MD 12/4

105573/12/4

First Member

37 I do not think ~~that~~ any of these remedies will keep the P.W.D. as they pay the Contractors for the work done with the materials & not for the (raw) materials. It is a question of Govt paying higher rates or Regn being amended to exempt Carts carrying materials for Govt buildings or public roads when certified as such. Before taking further action practice in Madras may be noted. ~~for Govt~~ (materials for Govt buildings & for Govt & local fund roads) be

13/4/17

If info not readily available in published books, Mr. S. Iyer will be able to set it (making it clear)

NOTE—Contn. Sheet

Serial No.

39. Under Art 343 of the Madras Mel Account ~~Manual~~ Code (1910) the practice of reimbursing to contractors the amounts paid by them on account of tolls or Seignior age otherwise than through rates is strictly prohibited. But it is not known if the rules have not since been changed a draft enquiry is put up.

18.4.27 1914.

40. Mean while the draft approved
The Inspector General to be informed
20/4

With compliments to Mr T R Sriramachar a favour of getting the information req'd by the Member
Ind
19/4

DO No 2627 of 28.4.27 issued
DO No 14129 of 8.5.27 from the Board

41. It has been ascertained that Art 343 of the Madras Mel Account code has not been amended. So no exemption for the tolls seems to be granted for contractors for materials for roads & bridges etc

42. Submitted with ref to Member's minute at paras 37 & 38 supra

10.5.27 1115

43. Whether the Rules here should be amended is for consideration
Ind
16/5

First Member

REVENUE SECRETARIAT
4
27 APR 1927

11716
16/5

NOTE. Contn Sheet

General and Revenue Secretariat | File No. 88 of 1925 14

Serial No.

44 Chief Engineer will have to be informed accd.

Ce 17/5

11833 / 18/5

45 Br Off

MW 17/5

46 Draft put up for appl

MW 18/5

18-5-27

First Member

Ce 19/5

Issue MW 19/5

6 The Chief Engr. no. L 8401-8 dt. 21-5-27 states that the exemption cannot be granted under the existing Regns but that there is no objection to the exemption being granted in cases where the Mul. Councils are agreeable.

No. L 8401-8 dt. 21-5-27 copies to Dy. Comrs.

THE REVENUE SECRETARIAT 23 SEP 1927 23/SEP 1927

NOTE—Contn. Sheet

39753

Office of the Deputy Commissioner,
Tumkur District.

Dated Tumkur the, 23rd March 1926.

From

K.V.Anantaraman, Esquire, B.A.,
Deputy Commissioner, Tumkur District.
T u m k u r.

GENL. & REV. DEPTT. Dt. 26 MAR. 1926 To G. D. SECTION.

B. Nagappa, Esquire, Bar-at-Law,
Secretary to the Govt; of H.H. the Maharaja of
Mysore, Local & Legis: Departments,
B a n g a l o r e.

Sir,

With reference to your letter No.L. 2853 L.B. 88-25-2 of the 13th October 1925, re: the exemption from the payment of tolls at the Municipal toll gates on the carts conveying road materials by the contractors of the P.W.D., I have the honor to - state that so far three municipalities have established toll gates in this District Viz, Tumkur, Chikanaiknahalli and Tiptur. Copies of your letters were sent to the Presidents of these Municipalities to consult the Municipal Councils and furnish their opinion.

The Municipal Council, Tumkur, is of opinion that the tolls must be paid, and that if the Department satisfies the Council as to the exact quantities brought within the limits for the purpose of roads in the Municipal area, a refund would be granted.

The Municipality of Chikanaiknahalli have resolved that exemptions can be granted on the production of certificates from - officers entitled to grant such certificates.

The Municipality of Tiptur is also of the same opinion.

Copies of resolutions of these Municipal Councils are herewith sent.

The G.O. No. 8776-816 L.B. 78-08-16 of the 21st May 1912 sets forth that the Deputy Commissioner may authorise District Officers of other Departments to issue exemption certificates in regar to Government property relating to their department. The terms of - this

1926 [illegible] 3 [illegible]

[illegible]

Ex officio members.

1) The Amildar Chickanayakanahalli present
2) Mr. C. N. Shimmappaiah Vice-president present
3) The Sub-Registrar Chickanayakanahalli present
4) The Sub-Assistant Surgeon Chickanayakanahalli present
5) The Senior officer P. W. D. Chickanayakanahalli present

Elected members

1) Mr. C. Pallabhiramaseetty present

Non official nominated members

1) [illegible] Absent
2) do [illegible] present
3) do [illegible] present

Appointed in default of election.

1) [illegible] present
2) do [illegible] present
3) do [illegible] Absent
4) do [illegible] present
5) do [illegible] present
6) do [illegible] present
7) do [illegible] Absent

[illegible] [illegible]

(1) to (10) + + + + + + + + + + + + + + + + + +

(11) [illegible] 27-8-25 [illegible] 24-70 [illegible] [illegible]

[illegible]

[illegible]

(12) to (14) x x x x x x x x x x x x x x x x x x x x x x x x

(Sd) H. P. Gangadharappa

3/2/1926 President

"True Extract." Town Municipality

[illegible]

for President 4.1.26.

Town Municipality

Chickanayakanahalli

19

(1) [illegible]

(2) [illegible] (President)

(3) [illegible]

(4) " G. K. Mallappa

(5) " D. S. [illegible]

(6) " [illegible]

(7) " [illegible]

(8) " [illegible]

(9) " [illegible]

[illegible]

[illegible]

D. P. [illegible]

[illegible]

" [illegible]

" [illegible]

" [illegible]

(8.[illegible])

× × × × × × ×

(8) [illegible]

D. P. [illegible]

Proceedings of the general meeting of the Tumkur Town Municipal Council held on Saturday the 30th January 1926 in the Town Hall at 8. 30 A.M

Present

13 members

Absent

7 members

X X X

VI. Deputy Commissioner's memo No. Ml.C. 74/25-26 dated 14-12-25 forwarding a copy of the Local and Legis. Secretary's Letter No. L. 2583/ 1388-25-2 dated 13-10-25 requesting the opinion of the Municipal Council regarding the repairs of bits of provincial and District Fund roads within the Municipal limits or granting exemption from toll to contractors' carts carrying road materials .

Resolved that the council is of opinion that tolls must be paid, and if the D-epartment satisfies the council as to the exact quantity brought into the limits for the purpose of roads in the municipal area a refund could be granted.

X. X X

Sd/ C. Krishna Rao,

President.

" Extract"

President.

HNR.

App.F.VI-G1.]

22 B650

SUBJECT

Section LB

File No. 88 V

Serial No. 14

Diary No. of letter replied to

No. 26808

To The Chief Engr. irrig.

General and Revenue Secretariat

( )

, the 192

Date of issue 6/5/26

Signed by M. C.E.R.

Sir,

I am directed to forward herewith copy of letter No. Irl/14 dt 23.3.26 from the D.C. Tumkur, re the exemption from payment of tolls at the toll gates on carts conveying road materials by the contractors of the P.W.D. I and to request you to be so good as to state if transport

over

List of enclosures

Copied by

Examined by

SUBJECT.....

Diary No. of letter replied to.....

General and Revenue Secretariat
( )
the 192

Date of issue 23-4-27

Signed by Mr T.R.S

List of enclosures.....

Copied by.....

Examined by.....

Section

File No.

Serial No.

No. L 7627

~~To~~

Madras,

May I respectfully to kindly let me know whether under the existing ~~the~~ practice or rules in force in Madras, exemptions from payment of toll at municipal toll gates are granted for carts of contractors (carrying materials for Govt buildings & for Govt & L.F. roads. Under R.T. 343 of the Madras Mul Accounts Code (1910 Edn) no such

over

Local Self Government Department

Fort St. George,
Madras,
Dated 5th M a y 1927.

D.O.No.14129-1 C. L & M.,

Sir,

Reference:- Your D.O.No.7627 dated 23rd April 1927.

--oOo--

I am to inform you that Article 343 of the Municipal Account Code has not been amended.

Yours sincerely,

To
The Assistant Secretary,
General and Revenue Secret——,
Mysore Government.

A.S.R.5/5.

50287

WD 1998—GPB—5,000—27-4-25

No. 13445

MYSORE PUBLIC WORKS DEPARTMENT,
CENTRAL OFFICE,

Dated Bangalore, 27 May 1926.

64757
31.5.26.

FROM

JOHN BHORE, Esq., A.M.I.C.E.,
Chief Engineer of Mysore,
Bangalore.

To

B. Nagappa, Esq., Bar-at-law.,
Secretary to Government, Local and Legislative
Departments, Bangalore.

GENL. & REV. BRCH.
Br. L
28 MAY 1926
G. D. SECTION.

5689 Issue 4/5

With reference to your letter No.L.6805/L.B.88-25-4 dated the 6th May 1926, re the exemption from payment of toll at Municipal Toll Gates on carts carrying road materials by the contractors of the P.W.D., I have the honor to state that there is no agreement with the contractors but the data of cost of items as per rates now being paid to them do not include Toll charges or Royalty payable to the Revenue Department or the Municipality and as such the supply of materials by the contractors must be free from Toll which becomes payable to them by the P.W.D, if the same is recovered by any other Department.

I have the honour to be,

S i r,

Your most obedient servant,

26.5.26

Chief Engineer of Mysore.

HRR/26th.

G. R. S. G/33

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

~~provided in such~~ in cases ~~where~~ where the Mil C (to do so on) Cls are agreeable ~~to~~ production ~~of~~ of certificates to be issued by the Dy Cmr to the effect that the articles or materials for which toll was levied, were meant for the P W D ~~etc~~. In this case the Mil C will under Section 60 a (iii) of the Mil Regn include these materials among the properties in regard to which exemption from toll is claimable in the rules framed or to be framed by them under Section 46 (1) of the Said Regn.

I have etc

Nil

18/5

for Secy to Govt

No. L 8401-8

Copy forwarded to D-C Jammu with ref to his letter No. Mil 74 D 23.3.26

By order

for Secy to Govt

Copy to Other Dy Cmrs

18/4

WL 2230—GPB—1,00,000—23-7-20